

ABSTRACT

A semiconductor device includes a semiconductor substrate which has a major surface and a MOS transistor which has a gate and first and second diffusion regions and which is formed on the major surface. The semiconductor
5 device also includes a laminated structure of a SOG layer, wherein the laminated structure is composed of a base layer and a surface layer formed on the base layer and is formed over the MOS transistor and wherein the surface layer is denser than the base layer.

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